

Exhibit 12

FAX TRANSMITTAL SHEET

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DATE: April 7, 2009
TO: Kathryn V. Chelini, Esq.
FROM: Thomas E. Kenney
FAX: (508) 898-1502
RE: Infringement of "Life is good" Trademark
NO. OF PAGES (including cover page): 3
COMMENTS: Please note the attached.

****NOTICE****

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Please call Rebecca at (617) 720-2444 if you have any problems with the receipt of this fax. Thank you.

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April 7, 2009

BY FAX (1-508-898-1502)

and U.S. MAIL

Kathryn V. Chelini, Esq.
Mirick O'Connell DeMallie & Lougee LLP
1700 W. Park Drive
Westborough, MA 01581

Re: Infringement of "Life is good" Trademark

Dear Ms. Chelini:

This firm represents The Life is good Company ("Life is good") of Boston, Massachusetts. Life is good is in the business of designing, manufacturing, and selling a variety of products including, without limitation, t-shirts, hats and other casual clothes, stickers, mugs, drinking bottles, and pet toys. Life is good sells virtually all of its goods under the "Life is good" trademark. Life is good is the owner of all right, title and interest in and to nine (9) U.S. registered trademarks for "Life is good," including one registration that specifically covers t-shirts and hats (No. 2,025,737). That mark is incontestable under U.S. law. Life is good has been selling goods bearing the "Life is good" trademark since at least as early as 1994. Life is good considers its rights in the "Life is good" trademarks to be among its most valuable assets.

Your client, Kevin Brown, has filed an application with the United States Trademark Office for the mark "Life is Nutz" for hats and t-shirts. Life is good has filed an extension of the deadline to oppose your client's mark, and intends to file an opposition to your client's mark. In addition, it appears from an on-line search that a company called What RU Nutz, Inc. of Shrewsbury, MA is offering t-shirts and hats for sale under the designation "Life is nutz." Your client's advertisement and sale of such products is likely to cause confusion in the marketplace as to the source of the products, as well as to lead consumers to the mistaken belief that there is an affiliation or relationship between Life is good and your client. As such, the advertisement and sale of your client's t-shirts and hats violates Life is good's rights in its trademark.

Based on the foregoing, Life is good hereby demands as follows:

1. That your client immediately and expressly abandon his trademark application for the

Kathryn V. Chelini, Esq.
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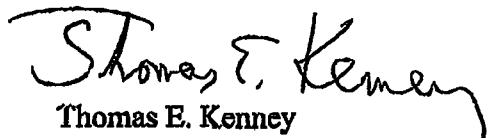
mark "Life is Nutz" (Serial No. 77/593469);

2. That your client immediately cease and desist the manufacture, sale and/or advertisement of any and all goods under the "Life is nutz" designation; and
3. That any and all goods, articles, documents, advertisements or other materials bearing the "Life is nutz" designation be forwarded to Life is good for destruction.

Because of the seriousness of this matter, please provide your response to this demand within ten (10) days of the date hereof.

Please note that Life is good reserves all of its rights, at law and in equity, to enforce all of its rights in and to its registered "Life is good" trademarks.

Very truly yours,


Thomas E. Kenney

cc: John Banse, Esq.
General Counsel
The Life is good Company